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ATTS NEWSLETTER #152

"This Page Left Blank Intentionally"

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Table 1. Date of Adoption of General Sales Tax

State	Year	State	Year
Alabama	1936	Missouri	1934
Arizona	1933	Nebraska	1967
Arkansas	1935	Nevada	1955
California	1933	New Jersey	1966
Colorado	1935	New Mexico	1933
Connecticut	1947	New York	1965
District of Columbia	1949	North Carolina	1933
Florida	1949	North Dakota	1935
Georgia	1951	Ohio	1934
Hawaii	1935	Oklahoma	1933
Idaho	1965	Pennsylvania	1953
Illinois	1933	Rhode Island	1947
Indiana[1]	1933	South Carolina	1951
Iowa	1933	South Dakota	1933
Kansas	1937	Tennessee	1947
Kentucky	1960	Texas	1961
Louisiana	1938	Utah	1933
Maine	1951	Vermont	1969
Maryland	1947	Virginia	1966
Massachusetts	1966	Washington	1933
Michigan	1933	West Virginia	1933
Minnesota	1967	Wisconsin	1961
Mississippi	1930	Wyoming	1935

[1]Gross income tax. In 1963, Indiana enacted a 2% retail sales and use tax.
Source: U.S. Advisory Commission on Intergovernmental Relations, Significant Features of Fiscal Federalism, Volume 1. Budget Processes and Tax Systems, February 1993.

EDITORIAL COMMENTS

The first order of business for this quarter is always one of the hardest to hear. I was informerd by Ms. Mirella Nall that George Nall, R-476, a member since 1994 had passed away on January 20, 2011. Our sympathies go out to the Nall family, he will be missed. Yet another stark reminder that we need to get younger generations of collectors interested in our hobby. The challenge seems to be getting the younger generations interested in history. We can all help by taking the time to talk with and share our thoughts and experiences with the younger generations.

In an effort to move the society into the electronic age we have had the website up and running for many years now. We still need to find someone who is interested in working on the site to make it more dynamic and interactive. I put much of the information up years ago and just never can get the time to do major updates. If you have any interest in doing this for the society please contact the Editor and I will be happy to assist with ideas and direction.

The newest step in the direction of technology comes in the form of Facebook. Several of the society members are on Facebook and have linked as "friends". I am planning on starting an ATTS Facebook page where we can all gather for forums and discussions. If you are already on Face book or if you have been thinking about joining, please take the time to search for the ATTS and join our growing group. It's nice to put faces with names and have a convenient forum to share ideas and photos. The Yahoo group still exists but Facebook has a better interface for member participation. Hope to see you there.

You will notice that where I normally place a photo for the front cover of the newsletter and on the mailing label it shows **"This Page Left Blank Intentionally"**. This is my statement of protest and frustration. In the last newsletter editorial I wrote the following:

"…While compiling these articles for this issue it is becoming clear that I am starting to scrape the sides of the backlog barrel. Please take the time to put together something this winter while the weather has you penned up inside. Remember that without active involvement, the organization will cease to exist."

As Editor for the ATTS Newsletter it is my job to assemble, edit for content and arrange articles that are submitted for publication in the newsletter. Then as publisher it is my job to reproduce, assemble and mail the newsletter to our society subscribers. This doesn't leave me much time to do research or write articles, though I have authored or co-authored many articles over the last 31 newsletters.

The inevitable has finally happened. We have completely run out of articles, there is nothing new to publish, my cupboards are bare and I don't have time to create articles from scratch myself at this time. We have several articles that others have already published and we are trying to get permission to re-publish. We only average hearing back from 3 out of 10 of those requests. When I don't have permission the articles fall into a "dead" folder. Over the course of 10 years there has been an accumulation of many of those articles.

Years ago I spent weeks searching the Internet for newspaper articles relevant to sales tax tokens, their manufacture, use, laws and recalls. I found hundreds of them and I pull from that folder from time to time for filler material. In fact that is what you will find filling most of this newsletter. Don't get me wrong this is great material, but I don't want to fill newsletter after newsletter with old articles. I doubt that most members want this either.

I have sounded like a broken record for years requesting articles, histories, biographies, stories, narratives or research notes that can be shared with the membership. Just as with the last

newsletter this request was met with the sound of silence. I am reminded of Richard Johnson's (Past ATTS President) quote of many years ago "this ain't TV folks." If you want the society to exist and you truly enjoy being a part of it you must participate or there won't even be a society to have a membership in. At this point I am begging for new articles that I can include in upcoming newsletters.

The society will cease to exist and your membership dues are for naught if we don't figure out a way to get research done and articles written. Write about ***ANYTHING***, I would love to have the opportunity to delay publishing information due to space restrictions rather than beg for in information and fight to find filler material. Have I gotten your attention yet? Are you mad yet? ***GOOD***, so am I.

Write a letter, ask a question, write about a recent purchase, do some research or write an article and make that passion work for the society. All options surrounding this dilemma are grim, unless we start receiving articles now, so please help support your society. We all want to know what other collectors are doing right now and why.

Sincerely, Robert W. Frye, editor (L-521)

A LETTER FROM OUR PRESIDENT

Dear fellow sales tax token collectors,

I hope this letter finds you all well. Hopefully winter is giving up the ghost in your neck of the woods. Things are greening up here in Texas and we are in full allergy season. I suppose that means we should spend more time indoors with our tokens, but it is just too pretty outside!

We are working on having an ATTS meeting at the ANA convention in Chicago. I've requested a couple of dates, August 18th or 19th and am waiting to hear back from the ANA. We would like as many ATTS members as possible to attend. More to come in the next newsletter.

One of my "jobs" as president is awards. I don't consider it a job since it is something I enjoy. It is with great pleasure that I announce the winner of the 2010 Literary Award was Harold Don Allen for his article, "A Canadian Perspective" in issue 151. In recognition of winning this award, Harold received a certificate and a unique counterstamped MO milktop.

Included with this newsletter is a membership token for 2011. Every member of the ATTS is appreciated and this membership token is the ATTS board's way of saying thank you for being a member. I hope you enjoy it.

Please feel free to contact me at any time if you have a question, concern, comment or if I can help you in any way.

All my best, John

BOARD MOTIONS AND SOCIETY NEWS

The ATTS Board

FIRST QUARTER MOTIONS

- ***The board held a "chat" meeting on Friday April 18, 2011, 8 p.m. EST.***

Monte, John and Jim were in attendance of the meeting, which constituted a quorum. Below are John's notes for the four topics from the meeting.

1. We discussed e-delivery of the newsletter. I seem to be in the minority on this issue in that I like it, but am told that it is not always technologically feasible as the electronic newsletter's size is sometimes too big. Maybe an issue that can be raised again in the future; but for now we're paper only.

2. Unanimously approved holding a national meeting at the ANA World's Fair of Money in Chicago in August. The show runs Aug 16-20. We'll see what they can do for us.

3. Fund raiser, we are currently spending more than we take in: unanimously approved that we should do this. All 3 of us have agreed to make donations. We should solicit donations in the next newsletter and print up an auction list in the next.

4. Other items – we should encourage the membership to mention the ATTS in their local club meetings. I'll include a mention of such in my next letter in the newsletter.

Most of these discussions are outlined in board actions shown below. The only exception is the fundraiser. At this point details are not settled and the board will try to get all of the details ironed out by the next newsletter. Remember that any donations to the society for inclusion in the mail bid auction are tax deductible with 100% of the proceeds going to the society for operation expenses.

- ***Monte made an offer to the board to contact past members in an effort to secure additional membership renewals.***

Jim outlined his normal method for notification of renewal status for those members who do not send in dues by the first week of March each year. Monte prepared a letter that was sent via postal mail to past members who may have simply overlooked the fact that their membership had lapsed. The board discussed other methods by which notification could be made that might be more effective. Monte sent out 43 individual letters via postal mail, we have had a good response and those members who have renewed are noted in the membership section of the newsletter.

- ***The annual vote for the Literary Award was held by the board.***

The board was presented with the options for the Literary Award for 2010. The board voted unanimously to award Harold Don Allen, L-30, F-30 for his article "A Canadian Perspective" in issue #151.

- ***A concerted effort has been proposed and undertaken by the board to increase our membership during 2011.***

Monte has proposed many ideas to the board about how we might be able to potentially solve the problem of dwindling membership. Where are we advertising? Are we getting 'share ads' in other organizations' newsletters? Who, if anyone, is attending conventions and getting our name out? What effort is being made to regain past members, and why did we lose them, is something we can correct? How about we advertise in some of the collector's magazines offering FREE sales tax tokens with no hook other than letting them know about us? The board is exploring these questions and will report back with the efforts as they happen. Please let the board know if you are doing anything to help get information about the ATTS out to the masses, we want to know!

- ***A motion for discussion was brought to the board by the Editor to change the format of the Newsletter.***

Are there any thoughts about changing the format of the newsletter to a booklet from full page size? We can eliminate envelopes and save postage on oversize mailing size if we do a folded 8x11, for a net 8 x 5.5 booklet size. This will present some formatting issues and I have my own reservations about it. I do believe that our publication is a bit too large to do this. I don't believe in leaving things the way they are just because we "have always done it that way".

We all agree that the newsletter is not about the size but about its content. If the changes save a measurable amount of expense per issue then it may be worth the effort. We do need to make sure we can commit to one size; changing size depending on content would not be desirable.

Monte offered some input from personal experience that it many times ends up taking MORE paper to put the same articles on the double page spread. I translated one article that was 23 pages in single page format, and it ended up being 53 pages double page format (26 1/2 full pages). That seems to be the norm for going with the double page format on a single sheet. It adds roughly 15% to the overall paper used.

This discussion led to the conclusion that the change in format was not in the best interest of the society. The effort to produce electronic newsletters was re-opened as a discussion and the Editor will do some research with new equipment and methods to make the electronic newsletter format more file size friendly for e-mail delivery.

- ***The board has continued its commitment to preparing a national meeting for the ATTS in conjunction with the ANA World's Fair of Money show in Chicago.***

John is spearheading the effort to coordinate with the ANA for a national meeting for the ATTS in Chicago this coming August. This should make a good choice for most of our members as Chicago is centrally located and a relatively easy city to make travel plans into. Preliminarily it sounds as if most of the board members will be able to attend. We have also heard from several members who are interested in attending. John will be working with the rest of the board to come up with an agenda for the meeting. Currently the closest we can narrow down is that our request is for a meeting room either the 18th or 19th the ANA has acknowledged receipt of the request but we have not yet gotten confirmation of the actual date, time or room.

A request has been made for the Editor to enter a competitive display into the show. At this point there is not a commitment as pas displays have been dismantled. The Editor will check into the current rules for displaying at the show and update the membership as the time nears.

ATTS MAIL BAG

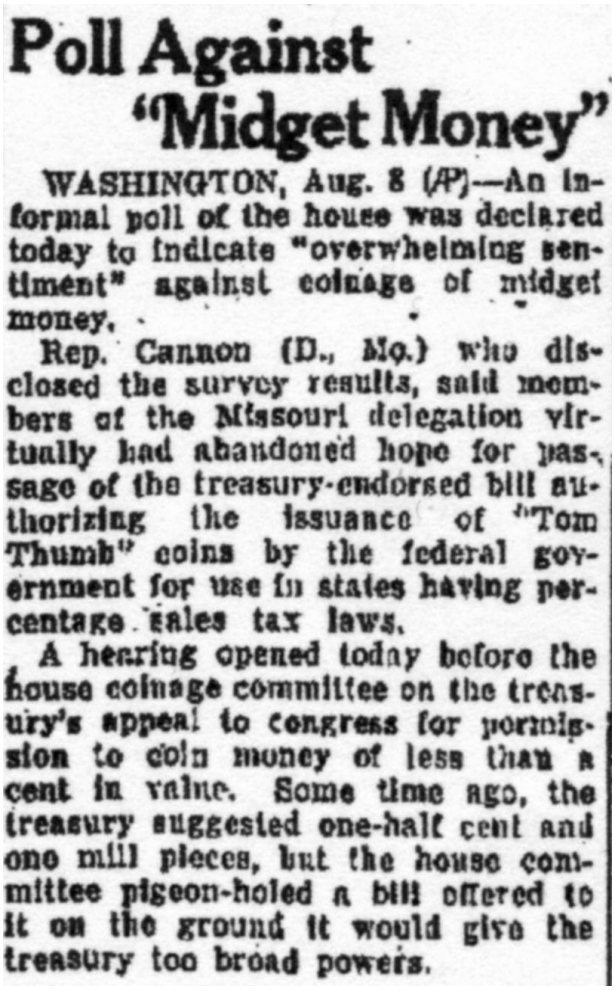
From Yahoo STT Discussion Group, answered by various members of the board

Hi everyone, I have some 1 cent Oklahoma sales tax coins. Any idea what they are worth? They look like they are aluminum and have a hole in the center. Thanks for any help, Grady.

Of the Oklahoma 1 Mil aluminum sales tax tokens there are 4 different types. Their original value was 1 mil or 1/10 of a cent. Three of these are quite common and you can find them for about 25 cent up to $1. The fourth is a bit harder to find and brings $6.00 up to $15.00. Oklahoma also used brass five mil and both 1 & 5 mil in fiber and cardboard. I hope this helps.

NEWSPAPER CLIPPINGS FROM THE PAST

By Bob Frye, L-521



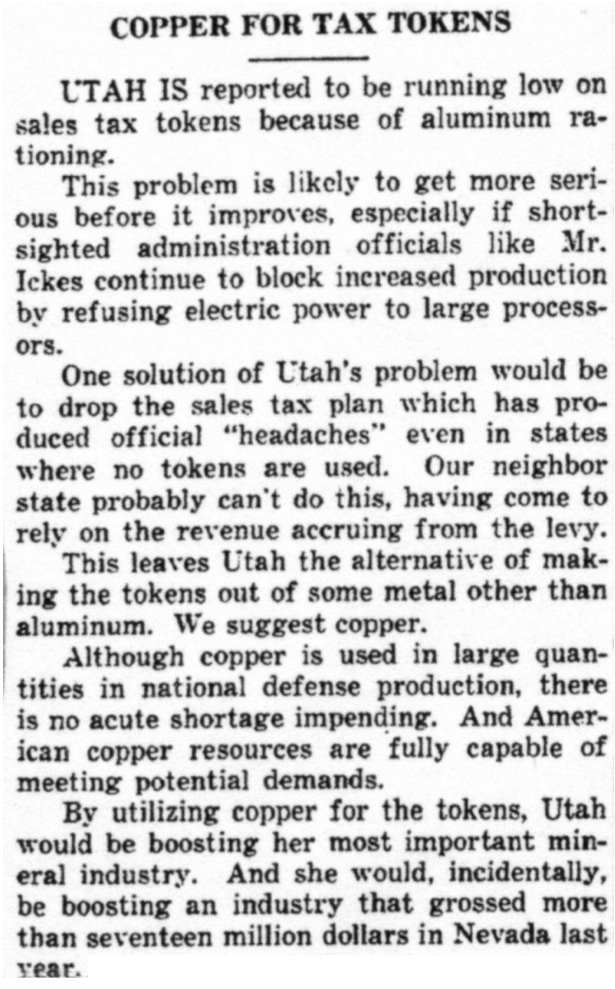
Poll Against "Midget Money"

WASHINGTON, Aug. 8 (AP)—An informal poll of the house was declared today to indicate "overwhelming sentiment" against coinage of midget money.

Rep. Cannon (D., Mo.) who disclosed the survey results, said members of the Missouri delegation virtually had abandoned hope for passage of the treasury-endorsed bill authorizing the issuance of "Tom Thumb" coins by the federal government for use in states having percentage sales tax laws.

A hearing opened today before the house coinage committee on the treasury's appeal to congress for permission to coin money of less than a cent in value. Some time ago, the treasury suggested one-half cent and one mill pieces, but the house committee pigeon-holed a bill offered to it on the ground it would give the treasury too broad powers.

***The Lowell Sun*, Thursday August 8, 1935, page 18**



COPPER FOR TAX TOKENS

UTAH IS reported to be running low on sales tax tokens because of aluminum rationing.

This problem is likely to get more serious before it improves, especially if short-sighted administration officials like Mr. Ickes continue to block increased production by refusing electric power to large processors.

One solution of Utah's problem would be to drop the sales tax plan which has produced official "headaches" even in states where no tokens are used. Our neighbor state probably can't do this, having come to rely on the revenue accruing from the levy.

This leaves Utah the alternative of making the tokens out of some metal other than aluminum. We suggest copper.

Although copper is used in large quantities in national defense production, there is no acute shortage impending. And American copper resources are fully capable of meeting potential demands.

By utilizing copper for the tokens, Utah would be boosting her most important mineral industry. And she would, incidentally, be boosting an industry that grossed more than seventeen million dollars in Nevada last year.

***Reno Evening Gazette*, Thursday July 10, 1941, page 4**

PLAN VOICED FOR TAX COLLECTIONS

State May Mint Small Coin for Use in Making Sales Tax Collections.

Springfield, Ill., Jan. 16—A plan whereby Illinois may mint a small coin which would be backed presumably by the state treasury, for use in making the state sales tax less "offensive" to consumers and at the same time enable them to save money, is under consideration by state officials.

The plan which is only in the discussion stage was submitted to Gov. Henry Horner some time ago. After listening to it he suggested that the discussion be continued and a report made back to him. It calls for "tokens" or "coins" in small units, which merchants could use to make change in charging the sales tax.

The units of the "tokens" would be in mills, probably the largest value of such "tokens" being five mills, other values being one and three mills each. If the idea is adopted the "tokens" would most likely be made from metal, probably copper. One suggestion that the "tokens" be stamps was opposed as being unfeasible.

Governor Horner recently admitted that such a plan had been proposed but said no action had been taken. He said he was not certain that the idea would be adopted, declaring that he was opposed to any suggestion that might be interpreted as making the sales tax a levy on the consumer.

He pointed out that issuance of such "tokens" might be regarded as recognition by the state administration that the sales tax is a levy on the customer when the law states explicitly that it is a tax on gross receipts of sales of retail merchants. He said he left it to officials of the state department of finance to work it out.

Continued on next page

***Edwardsville Intelligencer*, Wednesday, January 16, 1935, page 8**

From previous page

Horner did not say how "tokens" if it is decided to use them would be handled but he did say that they would not be stamps. He referred to them as probably being "small coins" which could be cashed in by the state although there is a possibility of their being handled privately through commercial organization.

Horner said he sees some good in the proposal to issue "tokens" in that it would save the customer some money, pointing out that at present where the price of an article is 25 cents a total of 26 cents is paid, 25 cents for the article and one cent for the sales tax, although actually the tax item should be only a half cent.

With a system of "tokens" in existence, he said, it would mean that when the customer paid the tax as an overhead item on a 25 cent purchase for instance, he would receive a "token" for five mills in change which could be used in paying the indirect tax on other purchases.

The sales tax which is not a permanent fixture on the state's law books was enacted for two years in the 1933 General Assembly. It provides for a two per cent tax on gross receipts of retail merchants. An earlier one provided for a three per cent tax on sales but was held unconstitutional.

***Edwardsville Intelligencer*, Wednesday, January 16, 1935, page 8**

SALES TAX DECISION TO BE MADE SATURDAY

Springfield, Ill., Aug. 11—Decision on the constitutionality of the state two per cent sales tax law will be handed down in Sangamon County Circuit Court Saturday by Judge L. E. Stone he informed attorneys and others interested in the case yesterday.

Stone heard arguments both for and against the sales tax law last Friday and took the proposal under advisement, announcing at the time that his decision would be announced before Auguest 15, the day first collections under the tax are to be paid.

***Edwardsville Intelligencer*, Friday, August 11, 1933, page 1**

U. S. COPPER TOKENS MAY GO TO JAPANESE

Phoenix, Ariz., Jan. 15.—(AP)—Arizona was accused anonymously today of aiding the Japanese in their campaign to subdue China—at the expense of taxpayers.

A letter received by Frank E. Fraser, director of the sales tax division of the state tax commission, pointed out that copper sales tax tokens, which have a face value of $1 per pound are worth $1.02 per pound as scrap metal.

The accuser charged the copper thus obtained was being used as percussion caps for ammunition.

Fraser allowed that it was possible although not probable that such use was being made of the tokens. He recalled seeing five-mill tokens used as buttons on exclusive feminine creations and in novelties and jewelry.

Besides, more than 500,000 one-mill tokens have disappeared from circulation during the past year.

***The Helena Daily Independent*, Monday January 16, 1939, page 2**

VARIOUS DETAILS OF NEW SALES TAX LAW EXPLAINED BY UNITED PRESS STAFF CORRESPONDENT

By MELVIN LORD

Confusion growing out of California's sudden dive into a 2½ per cent sales tax gradually is being ironed out by the state board of equalization with the preparation of a set of regulations and interpretations by which the tax will be administered in the future.

Of primary importance is the warning that California's 85,000 merchants must begin collecting the tax at once, inasmuch as they will be assessed 2½ per cent on all gross retail sales beginning August 1. The first quarter's tax will be due October 1.

At the outset a "break down" system of assessing the tax was agreed to by merchants. The system provided for no tax on sales from 1 to 14 cents, with a slightly higher rate in the higher sales brackets to bring the average to 2½ per cent.

This plan led to the belief that the small sales would not be taxed.

"The public is misinformed with respect to the tax on articles under 15 cents," Professor Roger Traynor, tax administrator, said. "Every sale from one cent up is taxed by the state.

"The suggested application of the tax is a method adopted by the retail merchants whereby a higher tax is charged upon sales ranging from 15 to 59 cents in order to collect sufficient additional money to cover those sales below 15 cents. In effect every person buying merchandise at retail is paying a 2½ per cent tax on every purchase from 1 cent up."

While it is the intent of the law that the tax should be passed on to the consumer, it is the belief of most officials that the phrase "insofar as the same is possible" cannot be interpreted as mandatory and that the merchant who elected to absorb the tax would not be violating the law.

While the board of equalization is willing to cooperate in devising means of passing on the tax, the burden of collection is entirely that of the merchant. It is hoped that some means can be devised, possibly by the use of stamps, whereby stores making mostly small sales, will be able to collect the levy.

Shall a merchant absorb the tax, however, he is not permitted to advertise that fact. The law provides:

"It shall be unlawful for any retailer to advertise or hold out or state to the public or to any customer, directly or indirectly, that the tax or any part thereof imposed by the sales tax act will be assumed or absorbed by the retailer or that it will not be added to the selling price of the property sold, or if added that it or any part of it will be refunded."

Continued on next page

From previous page

Generally the tax applies to the retail sale of all tangible personal property. It is not, however, applicable to an occasional sale made by a person not setting himself up as engaging in the business of selling such tangible personal property.

The tax is collectable from sales of manufacturers, jobbers and wholesalers when such sales are made to purchasers for use and consumption and not for resale.

The list of exemptions from the sales tax includes the following:

1—Sales of tangible personal property for the purpose of resale (such as sale of groceries to a restaurant for the preparation of meals on which the tax is collected).

2—Sales of real property.

3—Sales of intangible property such as book accounts, stocks, bonds, notes, mortgages, etc.

4—Sales of railroad, theatre and other tickets of admission.

5—Sales which California is prohibited from taxing by federal or state law.

6—Sales of gas electricity and water when delivered to the consumer by means of mains, lines or pipes.

7—Sales of gold bullion or concentrates by the producer or refiner.

8 -Sales of tangible property for the performance of a public works contract signed prior to August 1.

9—Sales of motor vehicle fuel sold under the gasoline tax and not subject to refund.

The board of equalization has ruled that "gross receipts" on which the tax is levied includes, in addition to money, "any property of any kind received in exchange. This has been interpreted to include also the extension of credit.

The Van Nuys News, **Thursday August 10, 1933, page 6**

Fun Fact

1 Troy Oz = 31.1034768 grams

Karatage: Percentage gold to percentage alloy.

24k – 100%

22k – 91.75%

18k – 75%

14k – 58.5%

12k – 50.25%

10k – 42%

9k – 37.8%

8k – 33.75%

TRADING POST

WANTED: Your classified ad. Each member is entitled to a free ad in each issue. Your ad can be run in more than one issue if you let the editor know. The editor reserves the right to publish ads relative to space limitations. New ads will receive first priority over continuing ads.

United States Sales Tax Tokens and Stamps: A History and Catalog, M.K. Malehorn and T. Davenport, $39.95 (member price) +$3.50 Postage and Handling, from Turtle Hill Book Co., P.O. Box 265, Bryantown, MD 20617. Non-member price $49.95 + Postage and Handling.

ATTS Catalog Supplement Pages: There are 96 supplement pages, 20 are printed both sides, the balance are single sided. There are also 3 color pages. A complete set is $16.00 ppd, just black and white for $12.50 ppd or just color sheets for $4.50 ppd. The same supplements are available on CD for $8.00 ppd, including color and black and white in Adobe format. Please contact the Editor.

For Sale: Used books: ***Title Index to the First 30 Years of Numismatic Scrapbook Magazine*** (1964, 110pp.) $2.00. ***Atwood's Catalogue of U.S. and Canadian Transportation Tokens*** (1965, 432pp. + 27 plates) $10.00. ***Photograde, A Photographic Grading Guide for U.S. Coins*** (1976, 112pp.) $3.00. ***Coin World Almanac*** (1990, 743pp.) $10.00. ***Hickey Brothers Cigar Store Tokens*** (1992, 80pp.) $3.00. ***Centennial Commemoratives of Illinois*** (1994, 58pp.) $3.00. ***Frederick Earl Fankhauser, His Life and Work With Encased Coins*** (1995, 80pp.) $3.00. ***Money in Colonial Times*** (no date, 17pp.) $1.00. All prices postpaid. Cash, check, or PayPal accepted. Michael Florer, 30 S. Confederate Ave., Gettysburg, PA 17325-7107 or mrflorer@comcast.net.

Maverick token from Omaha Nebraska – Insurance Cigar Store good for 5¢ in trade. $3.00 ppd. Leo Schiltz, 196 Crestview Lane, Dyer In, 46311

Any member wanting a Mississippi 1 mill aluminum token for free just need to send me a Self Addressed ***STAMPED*** envelope to Joe Erber, 1201 Dewey St, Greenwood, Ms 38930-5315 If u need a special token let me know and I will see if I have any.

Wanted: Coin collector wants to begin collecting Oklahoma tax tokens. Let me buy your extras. You price, I will trust you. Also would live anything from my town. John Kusel, PO Box 370, Fort Cobb, OK 73038, 405.643.2884 or KUSELLIM@sbcglobal.net

All dog licenses and trade tokens from Ohio, Illinois, and Pennsylvania wanted, I have some from these states to trade. R Harnishfeger, 60 Thompson Lane, Mill Hall, PA 17751, rharnish@LHUP.edu

For Sale: St. Louis, MO Board Of Education brass cafeteria or lunch room token $3.00 each PPD, also available Coal Scatter Tags, Six different - $5 ppd. Leo Schiltz, 196 Crestview Lane, Dyer In, 46311

FINANCIAL REPORT

December 1, 2010 – February 28, 2011

Checking Account

Balance 12/01/10	**$ 615.80**		
Expenses (12/01-12/31)	$ 32.70	**Balance 02/01/11**	**$ 663.73**
Income (12/01-12/31)	$ 24.00	Expenses (02/01-02/28)	
		Postage	$ 247.50
Balance 01/01/11	**$ 607.73**	Newsletters #150 & 151	$ 528.19
Expenses (01/01-01/31)	$ 0.00	Income (02/01-02/28)	$ 212.00
Income (01/01-01/31)	$ 56.00		
		Closing Balance 02/28/11	**$ 100.04**

Savings Account

Balance 12/01/10	**$ 3291.29**
Interest (12/01-02/28)	$ 0.91
Closing Balance 11/30/10	**$ 3292.20**

The balance covers the cost of the last two newsletters and postage that will be used into the future. As usual, this report does not include the cost of this newsletter because that cost can't be known until after this statement was made.

At this time there are still some who need to send their dues in for 2011

DONATIONS: All the donations are appreciated very much and help keep us from needing to raise the dues. Life members, it is okay if you wish to make a donation.

Thanks to Donald Thannen, Pascal Brock, Richard Blaylock, Gene Wood, Mary Heram, Peter Volberg, Monte Dean and Steven Koczan for donations made this period.

ORGANIZATIONAL REPORT

December, 2010 — February 28, 2011

NEW MEMBERS: Mike Peters

DROPS: Todd Cofer and Sutton Kolar

REINSTATEMENTS: Jeff Quinn, Tom Wooldridge and Wayne Hohndorf

Deceased: George Nall, R-476

MEMBERSHIP (March 1) 105 paid + 6 Donated Copies

ATTS GENERAL INFORMATION

The ATTS Newsletter is the official quarterly publication of the American Tax Token Society and it is mailed from Lenexa, Kansas, USA as a first class mailing. The newsletter is published for its members. Copies of the newsletter are available to schools, universities, museums and other educational or related organizations upon request. The request must be made in writing on the organizational letterhead and signed by a legal representative of that organization.

The opinions expressed in this newsletter are those of the authors of each specific article. Those opinions may not reflect the same opinions of the editor or other society officers.

The society's officer's serve without compensation of any kind other than direct expenses incurred when conducting official society business.

The American Tax Token Society is a not-for-profit, tax-exempt, educational and research social club. The ATTS is registered as a 501(c)(3) organization under the IRS guidelines. All donations are tax-deductible subject to IRS guidelines.

Portions of the newsletter may be reprinted but permission from the society and/or the original author must be obtained in writing, however excerpts may be reprinted without permission. Articles reprinted from sources outside of the ATTS must have permission from the original source.

Articles, news, information and general education materials are always being sought for publication. Send your submissions to the editor. If the article is from a source other than the submitter then please include all the information necessary so that the editor can obtain permission to reprint the article. If we can't get permission we can't print the article! No payment of any kind is given for any article submitted or published.

Information about membership, address changes, dues and donations should be addressed to the club secretary-treasurer. Membership dues are $12 (U.S. addresses only), $12 (U.S.) for Canadian addresses and $15 (U.S.) for the U.K. and Europe. Write for additional rates depending on the country. Lifetime membership dues are $160 (U.S. addresses only), $180 (U.S.) for Canadian addresses and $300 (U.S.) for U.K. and Europe. The membership calendar year begins in January.

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ATTS NEWSLETTER

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